

**Illinois Department of Revenue  
Regulations**

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**TITLE 86: REVENUE**

**PART 295**

**HOME RULE MUNICIPAL USE TAX IMPOSED BY MUNICIPALITIES  
HAVING 2,000,000 OR MORE INHABITANTS**

Section

295.101	Nature and Rate of the Tax
295.105	Items Covered
295.110	Incorporation of Use Tax Regulations by Reference
295.115	Penalties, Interest and Procedures
295.120	Effective Date

**AUTHORITY:** Implementing the Home Rule Municipal Use Tax Act [65 ILCS 5/8-11-6] and authorized by Section 39b19 of the Civil Administrative Code of Illinois [20 ILCS 2505].

**SOURCE:** Adopted at 16 Ill. Reg. 7691, effective May 4, 1992; amended at 24 Ill. Reg. 8117, effective May 26, 2000.